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G. R. S. IX-5]

Previous references.

1862

~~191~~ .

(Municipal)

File No. 1.

Serial Nos. 1–2

Later references.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

M. Part B for April 1863

SUBJECT.

Municipal Budget Rules

Indexed.

W D 68—GPB—50,000—24-7-16

Secy

Mundadroog - No. 404
1865 -
Ashlagram Pte 3/5

To -

The Superintendent
of - Ashtagram &
Asst Mundadroog

1 -

Dated
Despatched } 4th February

No. 404 & 896.

Forwards a set of
Municipal Budget Rules
revised by the Municipal
Committee for the Distt
of Bangalore & which have
now been adopted with
certain instructions -

* Copy Instr & Budget Rules
Original for information
and guidance
No. 263
Rules 3 Copies

2

~~Early Circular~~

To

The Secretary

Section ... Municipal ...

File No. ... 1 ... Bangalore

No 404.
395

Sir,

The Govt has been convinced by a review of the municipal proceedings of the Municipal Centres that the Expenditure of the Funds entrusted to the management of the Centres should be more systematised than at present, and he is also of opinion that the accounts should be kept in such a form as to render them intelligible to the Community generally.

Until there is a draft set of rules was prepared and forwarded for report to the Municipal Centres of the Dist. of Bangalore by whom they were formally revised and have been now adopted.

The rules are based on the Budget system as in force in the D.P.W.

B 2/2/63

5 Copies of Rules sent

3

And the Council of Finance
must if translated into
Canarese they will be
found advantageous
in defining the duties
of works to be undertaken
by the Councils, and enforcing
a uniform system of
allotment of expenditure
& the forms of accounts.

I am therefore desired to
request that you will
direct the President of
the Municipal Councils
of [illegible] to explain what a
meeting of the Councils the
object of the rules, & to
furnish such of the members
as are acquainted with
English with a copy.
They should be translated into
both Canarese, and measures
taken for preparing the
necessary returns as soon
as possible. These can
be obtained from the D.P.W.
and Medical Boards
when necessary to test the
specimens required.

Bangalore
3rd February 1863

MUNICIPAL BUDGET RULES.

1. A Municipal Budget is an Annual Programme and aggregate of estimates of expenditure proposed for municipal purposes after it has been reviewed and sanctioned by the Commissioner.

2. The first object of the Municipal Budgets is of course that of the Budgets of all Departments, to limit the amount of Funds to be expended during the year and prescribe how the money is to be spent.

3. But in their submission to the sanction of the Commissioner they are likewise intended to ensure, on the part of the lately formed Municipal Committees, some unity of system in meeting the wants of the Communities whom the Committees represent, and the exercise of foresight and consideration of the claims of different works proposed to be undertaken.

4. Municipal expenditure may at present be most simply divided into—

1. TOWN BUILDINGS.—To include Municipal Public Offices, Rooms, Town walls, Gates, Privies, Latrines, Slaughter Houses, Moosafir Khanas, Choultries.
2. MARKETS.—Markets and all accessories.
3. PAVING AND STREETS.—To include all metalled and unmetalled roads, Bridges, Road drains, Pathways, Avenues of Trees, Hedges, and in fact every thing connected with Streets, lands or roads within the Municipal limits.
4. LIGHTING.—Lamps, Lamp posts, with oil & lighting Establishment.
5. WATER SUPPLY.—Tanks, Reservoirs, Wells.
6. SEWAGE.—To include Channels, Sewers, Drains, and Conservancy of all kinds, with Establishments for the same, &c.

5. The expenditures should be exhibited in the form in use with the Department Public Works, viz.

1st. Expenditure on Original Works.
2nd. Do. on Repairs.
3rd. Do. on Establishments.

Original Works.

6. Under the head of Original Works are included all new constructions and all restorations of works fallen into such decay as to be disused. Repairs, the cost of which are estimated to amount to $\frac{1}{4}$ of the value of a Work are also classed as original. All proposals for original works will receive the sanction of the Commissioner; but when the total amount on account of works has been sanctioned in the Budget by the Commissioner, the Committee will be empowered to re-allot it, should it be found necessary to push forward some sanctioned works and suspend others, noticing the same in their proceedings.

Repairs including maintenance.

7. For repairs a fair approximation to the outlay actually required must be formed from the experience and average of past years. In cases when such data are not forthcoming, an estimate of the sum required to maintain the works for the future must be prepared. In some cases certain constant charges are incurred for people kept up to maintain works on repair. These maintenance charges

being for actual work and not for Superintendence of work, belong more properly to the head of repairs than to Establishments, and should be so shown. The Municipal Committee will be empowered to allot in detail the total sanctioned by the Commissioner for repairs in the year's Budget.

Establishments

8. This includes all regular salaried and permanently paid officials and servants employed in the direction and Superintendence of Municipal works, or in offices subsidiary to that Superintendence, or in the collection of Municipal Receipts whose pay is not provided for in the estimates of the cost of the works. Such establishments and all changes must receive the sanction of the Commissioner. Establishments include also, all temporary employees engaged on general duties and whose salaries cannot fairly be charged off on the Day-books of specific works. Also Office establishment both permanent and temporary, and contingent charges of any kind, viz. Stationery, Instruments, Surveys, Maps, &c.

9. The nature of the case renders it impossible that the Programme of expenditure laid down in the Budget of the Municipal Committee should be as rigidly adhered to as it may be in most other Departments of Public expenditure But the Reserve, or unappropriated Fund, provided for in the Rules which follow, affords a margin for unforeseen requirements, and so facilitates a reasonably close adherence to the Programme.

The Reserve

10. The Reserve, or unappropriated Fund, will amount to $\frac{1}{10}$ of the whole of the Receipts, and will be available to meet all other expenditure otherwise unprovided for, whether on new works, which it may be desirable to commence during the year, on additional Grants to repairs, or for the employment of additional establishments. The application of the Reserve is at the direction of the Commissioner on the recommendation of the Municipal Committee.

It is a fundamental rule that no proposal for the execution of any work shall be entered in the Budget, unless a properly detailed estimate has been first prepared, and considered by the Municipal Committee. Projects may be discussed before the Municipal Committee at any time during the year, and, if considered desirable, should be brought before the Commissioner in the Monthly proceedings for approval and entry in the Budget of the next year. But this approval conveys no authority for the expenditure of money on the work except as afterwards provided for in the Budget.

11. The Budget to be henceforth submitted will consist of two Divisions.

I. Estimates of Receipts and Disbursements.
II. Detailed Estimates of Disbursements.

The 1st to contain all sums anticipated as at the disposal of the Committee during the year with an abstract of contemplated expenditure according to the Form furnished.

In preparing their Budgets for any future year, the Municipal Committees will have their estimates of Receipts based on estimates obtained from the Revenue Officers of the probable collections of the current year on account of items allotted for Municipal Funds in letter No. 44-A-12 11 May 1862 with the probable collections from the sources at the disposal of the Committees themselves. The estimates of expenditure will be based provisionally on the expenditure of the current year. The Budgets of the Local Committees must reach the Office of the Secretary to the Commissioner by

The 2nd Division of the Budget will consist of 4 parts.

Part I. Will exhibit the proposed expenditure on all original Works sanctioned whether uncommenced or in progress, under the authorized classification, as also works submitted or proposed for sanction. The column of remarks must contain a brief but clear reference to the circumstances of each entry as regards the date of sanction or submission for sanction.

Original Works.

Part II. Will exhibit the proposed expenditure on Repairs and maintenance under the general heads of the authorized classification, devided into repairs and maintenance. All repairs may be entered as "current" special repairs being provided for out of Reserve.

Repairs and maintenance.

Part III. Will exhibit the cost of establishments divided into:

Establishments including contingencies

I. Execution.

Including the establishments under the immediate orders of the Committee, whether for general superintendence or control of accounts, and also the establishments for carrying out the details of conservancy or public improvement.

II. Collection.

All establishments maintained for the special purpose of collecting or accounting for sums allotted to the Municipal Funds such as the collection of house tax, Pound fines, Slaughter-house fees, &c. It will be observed from the remarks under the headings Lighting and Sewage that these should be charged off direct to works on the Day books, their duties belonging specifically to these headings. They would thus not be shown as establishment at all.

Similarly with any body of coolies maintained for repairs of roads, they would be charged off direct.

Part IV. The classified Abstract will exhibit the whole of the expenditure under the three preceding parts aggregated under the authorized classification.

12. The Budget of each Local Committee will be accompanied by a Letter reviewing the appropriation of Funds in the Budget, affording explanation and comment on the more important items and bringing to the notice of the Commissioner any particulars which cannot be conveniently embodied in the Budget Forms.

At present as considerable expenditure has been already incurred, the first step to be taken is to ascertain how far this corresponds with the receipts for 1862—63, and what balance will be available for expenditure during 1863—64. The Committees will therefore take measures for preparing a Progress report of expenditure for the year 1862—63, exhibiting the expenditure under the heads detailed above as already incurred, with the probable expenditure up to 1st. May, 1863. On approval of their report by the Commissioner the Committees will proceed to frame a Budget for 1863—64, based on the amount declared to be at their disposal for *that year* by the Commissioner.

Reports to be furnished by the Committees.

13. The Committees will take measures for ensuring the submission to them at their monthly meetings of statements exhibiting;

1st. The Progress of the works under their supervision. 2nd. The Financial state of the Municipal Funds.

It is not intended in these rules to prescribe the precise form in which these should be kept, but as the Committees are required to furnish with their proceedings for the Commissioner's information Monthly and Annual Reports on both these branches, similar to those received from the Public Works Department, it is evident that the accounts and statements presented to themselves must be kept in the form most convenient for compiling from them those forwarded to the Commissioner.

PROGRESS REPORTS.

1 Monthly

The Monthly Progress Report to be forwarded to the Commissioner will be in the form in use in the Public Works Department.

2. Annual

The Annual Progress Report is designed to bring under review the actual results of the operations of the Municipal Committee. As the Budget should exhibit in a succinct and comprehensive form the estimated expenditure for any year, the Progress Report should show in like manner, and so as to be easily comparable with the Budget, the actual Progress made at the close of the year in carrying out the works which were projected at its commencement.

The Progress Report should be submitted by,

The Sub-divisions of the Progress Report ought to be the same as those of the Budget, and the same order both in the classification and in the numeration of the Works should be carefully preserved in both.

FINANCIAL REPORTS.

1 Monthly.

An abstract Statement showing the Cash Receipts and expenditure of the Municipal Committee during the Month will be submitted in the form in use with the Department Public Works $\frac{1}{2}$ yearly.

2 Half yearly

The Committee will submit to the Commissioner a $\frac{1}{2}$ yearly Account Current as in the Department Public Works.

3 Annual.

An annual statement similar to the Monthly Abstract Statement of Cash Received and Expended will be submitted, compiled from the Monthly, as also an Abstract of Receipts and Disbursements.

An annual valuation Return of the Public Buildings and works, as also a valuation statement of the stock and implements under the charge of the Committee, will be furnished to the Commissioner.

CASH TRANSACTIONS.

The Funds of the Municipal Committee will be lodged in the Treasury of the Deputy Superintendent.

1. Collections.

1. Collections by the Municipal Committee. All receipts of items of Revenue collected by the Municipal Committee will be remitted to the Treasury of the Deputy Superintendent Monthly, to be placed to the credit of the Municipal Funds for the following year.

2. The collections made by the Revenue Officers of items allotted to the Municipal Funds will be placed to the credit of this Fund also by the Deputy Superintendent.

2. Requisitions.

The subordinate executive officers of the Municipal Committee will send in detailed statements of their cash requirements for the succeeding month, on such a date as may enable the President of the Municipal Committee to submit an application to the Commissioner in the case of the Bangalore Cantonment, to the Superintendent in the case of the Bangalore Pettah and Mysore Town, with the Proceedings of the Committee of the previous month on the 20th.

3. Supplies.

A Letter of credit for the amount will then be granted by the Commissioner in the case of the Bangalore Cantonment and by the Superintendent in the cases of the Pettah, and the Town of Mysore, in favor of the Municipal Committee and it will be forwarded by the President to the Deputy Superintendent, who will hold that amount absolutely at the disposal of the Committee.

The Municipal Committee will draw upon the credits at the disposal in the Treasury by granting cheques to their subordinates for such amounts as may be most convenient.

The Treasury of the Deputy Superintendent will therefore keep two accounts with the Municipal Committee.

1*st.* An account of all sums received on account of the revenue and receipts of the Municipal Committee for expenditure during the succeeding year.

2*nd.* An account of the amount assigned by the Commissioner for expenditure during the year, the Municipal Committee being debited with the several amounts of cheques presented by subordinates and cashed.

Mysore Government Press Bangalore—1863.

Division I. Receipts and Disbursements.

GOVERNMENT OF MYSORE—MUNICIPAL.

Estimates for 1863—64 *Cantonment of Bangalore.*

	Actuals for 1862—63.	Estimates for 1863—64.	Explanation for the variation between Actuals and Estimates.
I. Original works.			
II. Repairs.			
III. Establishments.			

GOVERNMENT OF MYSORE—MUNICIPAL.

Estimates for 1863—64 *Cantonment of Bangalore.*

	Actuals for 1862—63.	Estimates for 1863—63.	Explanation for the variation between Actuals and Estimates
I. Cash.			
1 Balance at credit of Fund from allotment of 1862—63.			
2 Allotment for 1863—64 from Mysore Government.			
II. Revenue.			
1. Rates and taxes.			
2. Fees and Fines.			
3. Rents.			
4. Sales.			
5. Miscellaneous.			

10 1863.

Secretary to the
Commissioner of Customs,

To

The Superintendent of the
Salt & Opium Divisions.

Dated 17th April

Despatched 3

Received

Section

File

Enclosures, No.

Subject

Returning the Municipal Proceedings received with docket-No. 59 dated 11th instant with observations & instructions and requesting the submission of draft rules duly modified and considered with reference to Act XIV of 1856 as published by the Municipal Commissioners of the Town of Hooghly, with a view to define the powers & duties of the Commissioners &c. &c.

Orders.

Dear Sir - 17 April 1863.

11

No 459

To
The Capt Collector
Dinw

Sir,

I am directed to forward the proceedings of the Municipal Committee submitted with yours docket No 81 of the 16th inst and I am desired by the Govt to state that the proposed rules prescribing penalties for ~~the~~ offences agst Municipal ~~Bye~~ Regulations are not sufficiently precise Rules II & IV providing for which the same thing which Rules V to VIII might be incorporated with One. ~~Rule~~.

D 10/4/63

The Govt is of opinion that it would be advantageous to define more exactly the duties & powers of the Municipal Committee and that this may be best effected by adopting an Act XIV of 1856. which ~~may~~ should be modified and enlarged to suit the circumstances of

the Municipal Committee
of Bangalore -

I am further desired
to request that the act
in question may be care-
fully considered and
a draft set of Rules
prepared for the Comm'
approval which shall
define the powers of
the Municipal Committee
and fix the penalties
for infringement of the
Ordinance enactments.

I am desired to di-
rect your attention
to the same time to
the Sch. of penalties for
Offences under under
Act XIV. of 1856 published
by the Municipal Comm'
for the Town of Madras
and to observe that the
Rules & penalties may be adjusted
to amts which the Comm'
may consider reasonable.

a similar list is to be found in the Madras Almanac for 1863 Page 635

Bangalore
17th April 1863